



Chart A – For Most People Who Must File

If your filing status is...	AND at the end of 2011 you were...*	THEN file a return if your gross income was at least...**
Single	under 65	\$ 9,500
	65 or older	\$10,950
Married filing jointly***	under 65 (both spouses)	\$19,000
	65 or older (one spouse)	\$20,150
	65 or older (both spouses)	\$21,300
Married filing separately (see the instructions for line 3)	any age	\$ 3,700
Head of household (see the instructions for line 4)	under 65	\$12,200
	65 or older	\$13,650
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65	\$15,300
	65 or older	\$16,450

* If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011.

** **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2011 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

*** If you did not live with your spouse at the end of 2011 (or on the date your spouse died) and your gross income was at least \$3,700, you must file a return regardless of your age.

Individuals who do not have a filing requirement based on this chart should also check Chart C, Other Situations When You Must File, and Chart D, Who Should File. Individuals with earned income but who do not have a filing requirement may be eligible for the Earned Income Credit.



Chart B – For Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependants. Were you **either** age 65 or older **or** blind?

- ☐ **No.** You must file a return if **any** of the following apply.
 - 1. Your unearned income was over \$950.
 - 2. Your earned income was over \$5,800.
 - 3. Your gross income was more than the larger of —
 - a. \$950, or
 - b. Your earned income (up to \$5,500) plus \$300.
- ☐ **Yes.** You must file a return if **any** of the following apply.
 - 1. Your unearned income was over \$2,400 (\$3,850 if 65 or older **and** blind).
 - 2. Your earned income was over \$7,250 (\$8,700 if 65 or older **and** blind).
 - 3. Your gross income was more than the larger of —
 - a. \$2,400 (\$3,850 if 65 or older **and** blind) or
 - b. Your earned income (up to \$5,500) plus \$1,750 (\$3,200 if 65 or older **and** blind).

Married dependants. Were you **either** age 65 or older **or** blind?

- ☐ **No.** You must file a return if **any** of the following apply.
 - 1. Your unearned income was over \$950.
 - 2. Your earned income was over \$5,800.
 - 3. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - 4. Your gross income was more than the **larger** of —
 - a. \$950, or
 - b. Your earned income (up to \$5,500) plus \$300.
- ☐ **Yes.** You must file a return if **any** of the following apply.
 - 1. Your unearned income was over \$2,100 (\$3,250 if 65 or older **and** blind).
 - 2. Your earned income was over \$6,950 (\$8,100 if 65 or older **and** blind).
 - 3. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - 4. Your gross income was more than the **larger** of —
 - a. \$2,100 (\$3,250 if 65 or older **and** blind), or
 - b. Your earned income (up to \$5,500) plus \$1,450 (\$2,600 if 65 or older **and** blind).